



**U.S. Department of Justice**

*United States Attorney  
Eastern District of New York*

IJ:TK  
F.#2010R00420

*271 Cadman Plaza East  
Brooklyn, New York 11201*

February 18, 2011

BY HAND & ECF

Susan R. Necheles, Esq.  
500 Fifth Avenue  
29th Floor  
New York, NY 10110

Russell M. Gioiella, Esq.  
140 Broadway  
38th Floor  
New York, New York 10005

Re: United States v. Pedro Espada, Jr., et al.  
Criminal Docket No. 10-985 (FB)

Dear Counsel:

Please find enclosed a copy of the unsealed affidavit that the government submitted in furtherance of obtaining the search warrants that were executed on April 21, 2010 at 731 White Plains Road.

Please also find enclosed a compact disc labeled "Accountant Production." This disc contains images of documents that were provided to the government by various accountants in response to grand jury subpoenas. These accountants were retained by Pedro Espada, Jr. in connection with the preparation of his personal tax returns as well as the returns of Community Expansion Development Corp. and Soundview Management Enterprises. Additionally, the disc contains documents provided to the government from Weight Watchers.

In addition, please also find enclosed a compact disc labeled "McGladrey," which contains the documents and files that McGladrey and Pullen and RSM McGladrey - Soundview's auditors and tax preparers - provided to the government.

